

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael B. Junius, Sr.  
DOCKET NO.: 04-26666.001-R-1  
PARCEL NO.: 08-14-120-010-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Michael B. Junius, Sr., and the appellant, by attorney Dennis M. Nolan of Bartlett and the Cook County Board of Review (board).

The subject property consists of a 38-year-old, two-story single-family dwelling of frame construction containing 2,245 square feet of living area and located in Elk Grove Township, Cook County. The residence contains two and one-half bathrooms, no basement, air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered 20 pages with a total of 400 class 2-78 properties all located in neighborhood #100 as suggested comparable properties. These properties consist of two-story single-family dwellings up to 62 years of age. The evidence includes addresses, property tax numbers, assessments and all are located in the villages of Mount Prospect or Des Plaines. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$39,910, or \$14.98 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within two blocks of the subject. The comparables consist of two-story single-family dwellings of frame construction and range in age from 36 to 41 years. The comparables contain two bathrooms with some half-baths, one with a partial basement; all have air conditioning, three have fireplaces and all have two-car garages. The comparables range in size from 2,020 to 2,090 square feet of living area and have improvement assessments of between \$31,516 and \$32,431 or from

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 6,273  
IMPR. \$33,637  
TOTAL: \$39,910

Subject only to the State multiplier as applicable.

PTAB/TMcG.

\$15.38 to \$15.82 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the board's comparables are the only comparables similar to the subject. These properties have improvement assessments ranging from \$15.38 to \$15.82 per square foot of living area. The subject's per square foot improvement assessment of \$14.98 is below this range of properties. The PTAB affords no weight to the appellant's comparables because adequate descriptions of the appellant's 400 comparables were not provided. Therefore, an effective analysis of their comparability to the subject could not be made. The PTAB finds the appellant's evidence is insufficient to effect a change in the current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.